

K.C. TAK & CO.  
CHARTERED ACCOUNTANTS

Mobile No. : 7004115167  
1, New Anantpur  
Ranchi - 834002 (India)  
Email : kctco@yahoo.co.uk

AUDIT REPORT UNDER SECTION 12 A(b)  
OF THE INCOME - TAX ACT, 1961

We have examined the annexed Balance sheet of M/s :

PATNA WOMENS COLLEGE  
Unit : MCA 1248

as at 31-Mar-2020 , and the Income & Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said institution.

We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the puposes of the audit. In our opinion , proper books of account have been kept by the Head office and Branches of the above named institution Visited by us so far as appear from our examination of the books.

In Our opinion and to the best of our information and according to the information given to us the said accounts give a true and fair View : -

(a) in the case of the Balance sheet of the state of affairs of the above named institution as at 31-Mar-2020.

and

(b) in the case of the Income & Expenditure Account of the Net Surplus/Deficit of its accounting year ended on 31-Mar-2020.

The Prescribed particulars are annexed here to.

RANCHI  
7-Jul-2020

FOR K.C. TAK & CO.  
CHARTERED ACCOUNTANTS



( RAJIV TAK )  
Partner

Mem. No : 073716  
Firm Reg. No : 000216C

PATNA WOMENS COLLEGE

Unit : MCA 1248

BALANCE SHEET

As At 31-Mar-2020

FUND & LIABILITIES		Amount Rs.	PROPERTIES & ASSETS		Amount Rs.
<b>CAPITAL ACCOUNT</b>			<b>FIXED ASSETS</b>		
CAPITAL FUND B/F	75,46,527.63		Computer	38,08,595.00	
Less : EXCESS OF EXP. OVER INCOME	13,68,697.80		Computer & Peripheral	1,07,670.00	
	.....		Equipment	11,28,901.00	
		61,77,829.83	Library	3,07,391.00	
			.....		53,52,557.00
<b>Current Liabilities</b>			<b>ADVANCES &amp; DEPOSITS</b>		
TDS		3,010.00	TDS (2018-19)	7,242.00	
			.....		7,242.00
			<b>Current Assets</b>		
			<b>CASH &amp; BANK BALANCES</b>		
			Vijaya Bank A/C No : 1248	8,21,040.83	
			.....		8,21,040.83
<b>TOTAL RS. :</b>		<b>61,80,839.83</b>	<b>TOTAL RS. :</b>		<b>61,80,839.83</b>

As per Our Report of even date annexed here with

PRESIDENT

SECRETARY

RANCHI  
7-Jul-2020

FOR K.C. TAK & CO.  
CHARTERED ACCOUNTANTS



( RAJIV-TAK )  
Partner

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Firm Reg. No : 000216C

**PATNA WOMENS COLLEGE**

Unit : MCA 1248

**SCHEDULE OF FIXED ASSETS & DEPRECIATION**

For the Year Ending On 31-Mar-2020

PARTICULARS	BALANCE AS ON 1-Apr-2019	ADDITION DUR. THE YEAR	SALE DUR. THE YEAR	TOTAL (Rs.)	RATE %	DEPRECIATION	BALANCE AS ON 31-Mar-2020
Computer	38,08,595.00			38,08,595.00			38,08,595.00
Computer & Peripheral	1,07,670.00			1,07,670.00			1,07,670.00
Equipment	9,82,650.00	1,46,251.00		11,28,901.00			11,28,901.00
Library	2,30,896.00	76,495.00		3,07,391.00			3,07,391.00
	<b>51,29,811.00</b>	<b>2,22,746.00</b>		<b>53,52,557.00</b>			<b>53,52,557.00</b>

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PATNA WOMENS COLLEGE

Unit : MCA 1248

INCOME & EXPENDITURE ACCOUNT

For The Year Ending On 21-Mar-2020

EXPENDITURE	Amount	INCOME	Amount
<b>To: INCOME APPLIED FOR RELG. &amp; CHAR. PURPOSES</b>		<b>By : INCOME FROM OTHER SOURCES</b>	
Activity	11,051.00 ✓	Admission Fee	4,38,000.00 ✓
Ad-Hoc Teacher	2,68,270.00 ✓	Admission Forms	1,79,000.00 ✓
Bank Charges	719.80 ✓	Caution Money	2,25,500.00 ✓
Caution Money Expenses	1,72,000.00 ✓	Development Fee	3,15,000.00 ✓
Computer Accessories	2,26,400.00 ✓	Exam Fee	89,670.00 ✓
Electrical Accessories	12,495.00 ✓	Exam Form	480.00 ✓
Exam Fee Expenses	1,27,200.00 ✓	Miscellaneous Fee	3,87,000.00 ✓
Honorarium	9,320.00 ✓	Refund	11.00 ✓
Honorarium to HOD/Director	5,000.00 ✓	Tc	20,500.00 ✓
Honorarium to Practical Examiners	10,504.00 ✓	Tuition Fee	11,76,500.00 ✓
Insurance & Taxes	52,194.00 ✓		.....
Maintenance Expenses	3,13,940.00 ✓		28,31,661.00
Membership & Subscription	12,980.00 ✓	<b>By : INTEREST</b>	
PF-Non-Teaching Staff	1,36,800.00 ✓	Bank Interest	40,504.00 ✓
PF-Teaching Staff	2,70,000.00 ✓	Interest on FD	1,68,727.00 ✓
Printing & Stationary	22,910.00 ✓		.....
Remuneration	4,200.00 ✓		2,09,231.00
Repair	1,71,749.00 ✓	<b>By : INTERNAL TRANSACTIONS ( I )</b>	
Salary (Non Teaching Staff)	12,29,697.00 ✓	Fee transferred from Vocational C/A 0005	4,67,000.00 ✓
Salary (Teaching Staff)	29,92,173.00 ✓	Transfer From Vocational General Fund ( 1755 )	25,00,000.00 ✓
Software Expenses	1,05,970.00 ✓		.....
Telephone Expenses	12,16,875.00 ✓		29,67,000.00
Travelling	4,142.00 ✓	<b>By : Excess of Expenditure over Income</b>	13,68,697.80
	.....		
	73,76,589.80		
<b>TOTAL :</b>	<b>73,76,589.80</b>	<b>TOTAL :</b>	<b>73,76,589.80</b>

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PATNA WOMENS COLLEGE

Unit : MCA 1248

RECEIPTS & PAYMENTS ACCOUNT

As At 21-Mar-2020

RECEIPTS	Amount Rs.	PAYMENT	Amount Rs.
<b>OPENING BALANCE :</b>		<b>By: Current Liabilities</b>	
<b>To: CASH &amp; BANK BALANCE</b>		TDS	43,171.00
Fixed Deposit	10,00,000.00 ✓	.....	
Vijaya Bank A/C No : 1248	14,12,484.63 ✓		43,171.00
.....		<b>By: Fixed Assets</b>	
24,12,484.63		Equipment	1,46,251.00 ✓
<b>To: INTERNAL TRANSACTIONS ( I )</b>		Library	76,495.00 ✓
Fee transferred from Vocational C/A 0005	4,67,000.00 ✓	.....	
Transfer From Vocational General Fund ( 1755 )	25,00,000.00 ✓		2,22,746.00
.....		<b>By: INCOME APPLIED FOR RELG. &amp; CHAR.</b>	
29,67,000.00		<b>PURPOSES</b>	
<b>To: INTEREST</b>		Activity	11,051.00 ✓
Bank Interest	40,504.00 ✓	Ad-Hoc Teacher	2,68,270.00 ✓
Interest on FD	1,68,727.00 ✓	Bank Charges	719.80 ✓
.....		Caution Money Expenses	1,72,000.00 ✓
2,09,231.00		Computer Accessories	2,26,400.00 ✓
<b>To: INCOME FROM OTHER SOURCES</b>		Electrical Accessories	12,495.00 ✓
Admission Fee	4,38,000.00 ✓	Exam Fee Expenses	1,27,200.00 ✓
Admission Forms	1,79,000.00 ✓	Honorarium	9,320.00 ✓
Caution Money	2,25,500.00 ✓	Honorarium to HOD/Director	5,000.00 ✓
Development Fee	3,15,000.00 ✓	Honorarium to Practical Examiners	10,504.00 ✓
Exam Fee	89,670.00 ✓	Insurance & Taxes	52,194.00 ✓
Exam Form	480.00 ✓	Maintenance Expenses	3,13,940.00 ✓
Miscellaneous Fee	3,87,000.00 ✓	Membership & Subscription	12,980.00 ✓
Refund	11.00 ✓	PF-Non-Teaching Staff	1,36,800.00 ✓
Tc	20,500.00 ✓	PF-Teaching Staff	2,70,000.00 ✓
Tuition Fee	11,76,500.00 ✓	Printing & Stationary	22,910.00 ✓
.....		Remuneration	4,200.00 ✓
28,31,661.00		Repair	1,71,749.00 ✓
<b>To: Current Liabilities</b>		Salary (Non Teaching Staff)	12,29,697.00 ✓
TDS	43,171.00 ✓	Salary (Teaching Staff)	29,92,173.00 ✓
.....		Software Expenses	1,05,970.00 ✓
43,171.00		Telephone Expenses	12,16,875.00 ✓



Continued....

RECEIPTS	Amount Rs.	PAYMENT	Amount Rs.
		Travelling	4,142.00
			.....
			73,76,589.80
		<b>CLOSING BALANCE :</b>	
		To: <b>CASH &amp; BANK BALANCE</b>	
		Vijaya Bank A/C No : 1248	8,21,040.83 ✓
			.....
			<b>8,21,040.83</b>
	<b>84,63,547.63</b>		<b>84,63,547.63</b>

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PATNA WOMEN'S COLLEGE

UNIT : MCA 1248

BANK RECONCILIATION STATEMENT FOR THE MONTH OF MARCH 2020

Balance as per Cash Book		8,21,040.83
Add: Cheque issued but not yet Represented in the Bank		
Ch No : 856517 Dated 12-03-2020	4,000.00	
Ch No : 856518 Dated 12-03-2020	4,000.00	
Ch No : 856519 Dated 12-03-2020	12,16,875.00	
Ch No : 856520 Dated 12-03-2020	4,000.00	
Ch No : 856522 Dated 12-03-2020	9,450.00	
Ch No : 854699 Dated 11-02-2020	16,200.00	12,54,525.00
Add: Bank Error : Excess Credited		4,350.00
Less: Cheque Book Issue Charges		500.00
Less: Cheque Book Issue Charges		730.00
Balance as per Bank Statement		20,78,685.83

